

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

March 29, 2000

LB 1067

first time politics crept into the State Board of Equalization where it no longer was a ministerial duty. They started to say, well, this is a great place to say no new taxes; we're not going to raise the fuel tax because I can get a headline of saying I'm not going to raise the fuel tax; I'm a great public official. And so what happened was a very ministerial job became full of politics and rhetoric, and that's exactly what we've tried to remove ourselves from is the politics of doing this, and this has created some instability. So what does this bill do? This bill removes the last vestiges of anything that the State Tax Board has to do in the area of taxation. For all practical purposes, when I learned fuel tax, I never dreamed that the State Board of Equalization would not follow the recommendations in the ministerial process that was set out for them. This bill goes in and removes the board. It takes...the Department of Roads will still put together the same information. They will certify it now to the Department of Revenue, there's a special Motor Vehicle Fuel Tax Division, and the rate will then be calculated pursuant to the same things. We're not changing the factors. We're not changing how the motor vehicle fuel tax is calculated. We are changing who does that. We are putting it back to a truly ministerial duty. The committee amendment that Senator Wickersham will explain here in a moment I think does some additional good things. I'll leave that to him to describe to you about the role that the Legislature and what information and how the public may be involved in this process. If you look through the bill and, quite frankly, if you're going to follow, I would look at AM2614 which is the committee amendment, that is the white copy of what I brought in; I brought an amendment to the committee that embodies everything that we're going to talk about.

SENATOR CUDABACK: One minute.

SPEAKER KRISTENSEN: Most of the changes that you will see are deleting references to the State Tax Board and giving those duties that the Director-State Engineer certifies to the department instead of to the State Tax Board. We have some other issues. There were some concerns about setting the fuel tax more frequently. We chose not to do that. For those that are following, we maintain the semiannual calculation of the tax. We don't make it more frequently. There are those that